



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF IRONTON MUNICIPAL WATER UTILITY

Principal Office: 290 MAIN STREET
LAVALLE, WI 53941

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF IRONTON MUNICIPAL WATER UTILITY

Utility Address: 290 MAIN STREET
LAVALLE, WI 53941

When was utility organized? 1/1/1992

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TAMMY MCCULLICK

Title: CLERK TREASURER

Office Address: IRONTON WATER UTILITY
290 MAIN STREET
LAVALLE, WI 53941

Telephone: (608) 985 - 7959

Fax Number: (608) 985 - 7958

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MS JODI L DOBSON

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & CO, LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622 EXT 2469

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & CO, LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: DWIGHT DENMAN

Title: PRESIDENT

Office Address:

399 FOURTH STREET

LAVALLE, WI 53941

Telephone: (608) 985 - 7439

Fax Number:

E-mail Address:

Name: IRVIN BERBERVICH

Title: TRUSTEE

Office Address:

720 MILL STREET

LAVALLE, WI 53941

Telephone: (608) 985 - 7290

Fax Number:

E-mail Address:

Name: JOHN NOOGAN

Title: TRUSTEE

Office Address:

290WEST STREET

LAVALLE, WI 53941

Telephone: (608) 985 - 8146

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP**Names and titles of utility management including manager or superintendent:****Name:** TAMMY MCCULLICK**Title:** CLERK TREASURER**Office Address:**290 MAIN STREET
LAVALLE, WI 53941**Telephone:** (608) 985 - 7959**Name of utility commission/committee:** UTILITY COMMISSION**Fax Number:** (608) 985 - 7958**Names of members of utility commission/committee:**IRVIN BERBERVICH, TRUSTEE
DWIGHT DENMAN, PRESIDENT
TAMMY MCCULLICK, CLERK TREASURER
JOHN NOOYEN, TRUSTEE**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES**Provide the following information regarding the provider(s) of contract services:****Firm Name:** VILLAGE OF CAZENOVIA
P.O. BOX 32
CAZENOVIA, WI 53924**Contact Person:** JOHN CARROLL**Title:** OPERATOR**Telephone:** (608) 983 - 2215**Fax Number:****E-mail Address:****Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

LABOR COST ASSOCIATED WITH MAINTAINING THE WATER SYSTEM

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	54,883	55,059	1
Operating Expenses:			
Operation and Maintenance Expense (401)	23,372	19,573	2
Depreciation Expense (403)	18,005	17,889	3
Amortization Expense (404)	0	0	4
Taxes (408)	20,354	20,352	5
Total Operating Expenses	61,731	57,814	
Net Operating Income	(6,848)	(2,755)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(6,848)	(2,755)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	12,883	12,582	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	12,883	12,582	
Total Income	6,035	9,827	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	6,035	9,827	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	271	272	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	9,378	9,349	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	9,649	9,621	
Net Income	(3,614)	206	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(35,117)	(35,323)	19
Balance Transferred from Income (433)	(3,614)	206	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(38,731)	(35,117)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL ASSESSMENTS	8,703	4
INTEREST ON INVESTMENTS	4,180	5
Total (Acct. 419):	12,883	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	54,883	0	0	0	54,883	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	54,883	0	0	0	54,883	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	900,186	897,933	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	128,166	110,038	2
Net Utility Plant	772,020	787,895	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	155,738	172,959	6
Special Funds (125)	57,536	48,123	7
Total Other Property and Investments	213,274	221,082	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	27,378	28,451	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,463	6,143	11
Other Accounts Receivable (143)	0	113	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	40,735	25,687	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	73,576	60,394	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,938	3,211	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	2,938	3,211	
Total Assets and Other Debits	1,061,808	1,072,582	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	200	200	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(38,731)	(35,117)	23
Total Proprietary Capital	(38,531)	(34,917)	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	163,038	167,979	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	163,038	167,979	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	32	35	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	747	770	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	779	805	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	8,703	10,896	36
Total Deferred Credits	8,703	10,896	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	927,819	927,819	38
Total Liabilities and Other Credits	1,061,808	1,072,582	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	900,186	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	900,186	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	128,166	0	0	0	9
Total Accumulated Provision	128,166	0	0	0	
Net Utility Plant	772,020	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	110,038				110,038	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,005				18,005	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	183				183	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	18,188	0	0	0	18,188	13
Debits during year						14
Book cost of plant retired	60				60	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	60	0	0	0	60	19
Balance End of Year	128,166	0	0	0	128,166	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 B BONDS	273	428	2,938	1
Total			2,938	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	200	1
Changes during year (explain):		2
Balance end of year	200	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
SPECIAL ASSESSMENT B BONDS	12/01/1992	12/01/2032	5.00%	163,038	1
Total for Account 223				163,038	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	20,354	2
Charged electric department expense		3
Charged sewer department expense	46	4
Other (explain):		
NONE		5
Total Accruals and other credits	20,400	
Taxes paid during year:		
County, state and local taxes	20,200	6
Social Security taxes	130	7
PSC Remainder Assessment	70	8
Other (explain):		
NONE		9
Total payments and other debits	20,400	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
SPECIAL ASSESSMENT B BONDS	770	9,378	9,401	747	2
Subtotal	770	9,378	9,401	747	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	770	9,378	9,401	747	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	927,819	0	0	0	0	927,819	1
Add credits during year:							
For Services	0					0	2
For Mains	0					0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	927,819	0	0	0	0	927,819	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	155,738	2
Total (Acct. 124):	155,738	
Special Funds (125):		
SPECIAL ASSESSMENTS FUND	25,202	3
CAPITAL FUND	13,510	4
REPLACEMENT FUND	18,824	5
Total (Acct. 125):	57,536	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,463	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	5,463	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
MISCELLANEOUS	0	13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
UTILITY BILLS ON TAX ROLL	1,990	14
SPECIAL ASSESSMENTS ON TAX ROLL	15,955	15
PRIOR YEAR TAX ROLL	7,839	16
DUE FROM SEWER UTILITY	3,500	17
PUBLIC FIRE PROTECTION	11,451	18
Total (Acct. 145):	40,735	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		21
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED REVENUES-INTEREST ON SPECIAL ASSESSMENTS ON TAX ROLL	8,703	23
Total (Acct. 253):	8,703	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	899,059	0	0	0	899,059	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	119,102	0	0	0	119,102	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	927,819	0	0	0	927,819	6
Other (specify):					0	7
Average Net Rate Base	(147,862)	0	0	0	(147,862)	
Net Operating Income	(6,848)	0	0	0	(6,848)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	200	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(36,924)	3
Other (Specify):		4
Total Average Proprietary Capital	(36,724)	
Net Income		
Net Income	(3,614)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contract Operations (Page iv)

TO: Mr. Peter Leege, Financial Specialist
Public Service Commission of Wisconsin
FROM: Jodi Dobson
Virchow, Krause & Co., LLP
CC: Tammy McCullick
Village of Ironton Clerk Treasurer
DATE: July 10, 2001
RE: 2000 Analytical Review

On behalf of our client, the Village of Ironton Water Utility, this is in response to your letter dated June 5, 2001 regarding the 2000 Annual Report Analytical Review. The following issues were addressed:

1. Account 145 contains prior year tax roll. This will be reclassified in the future to Account 123, Investment in Municipality.
2. W-5 explanations for expenses which changed by \$2,000 and 30%.
 - a. Account 650 - Repairs of Water Plant: Decrease related to costs of cleaning reservoir that were included in 1999 expenses.
 - b. Account 689 - Miscellaneous General Expenses: 2000 includes the write off of a special assessment that was paid in 1993 and not properly recorded.
3. Account 630 had expense for chemicals but the Water Treatment Plant section of page W-14 was not completed. The chemicals purchased consist of chlorine and polyphosphate to control bacteria and iron, respectively, in the water. These chemicals are added at the entry point in the wellhouse. The utility does not have any treatment facilities.
4. Amounts for water sales will be moved to the metered sales section for the 2000 report and reported here in the future.

If you have any further questions please feel free to contact me at 608-240-2469.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 5, 2001

Ms. Tammy McCullick, Clerk Treasurer
Ironton Water Utility
290 Main Street
Lavalle, WI 53941-9030

2000 Analytical Review DWCCA-2703-PJL

Dear Ms. McCullick:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In item number 2 of our letter of April 27, 2000, regarding our review of the utility's 1999 annual report we wrote the following:

"During our review, we noted that in Account 145, Receivables from Municipality on page F-18, you reported \$4,064 described as prior year tax roll. Please note that in the future, Account 145 should only contain amounts that are subject to current settlement. Amounts that will be repaid but over a longer period of time, should be reclassified to Account 123, Investment in Municipality."

Again in the 2000 report there are prior year tax roll dollars reported in Account 145. Please confirm that in the future those dollars will be reclassified as directed.

2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30% when compared to the previous year and follow this procedure in the future.

3. During our review, we noted that water treatment expense is reported in Account 630 of the Operation and Maintenance Expense schedule. However, the Water Treatment Plant section of the Reservoirs, Standpipes & Water Treatment schedule is not completed. Please furnish this information.

4. During our review of the Water Operating Revenues - Sales of Water schedule on page W-2, we noted that the sales of water was reported as unmetered on lines 1 and 2. Please correct your report by moving those numbers to lines 4 and 5, metered sales and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not

FINANCIAL SECTION FOOTNOTES

be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\2703.doc

Reply received 7/9/01, see next page.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		34,130	1
Total Sales of Water		34,130	
Other Operating Revenues			
Forfeited Discounts (470)		403	2
Other Water Revenues (474)		20,350	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		20,753	
Total Operating Revenues		54,883	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		11,321	5
General Operating Expenses (680-690)		12,051	6
Total Operation and Maintenance Expenses		23,372	
Other Operating Expenses			
Depreciation Expense (403)		18,005	7
Amortization Expense (404)			8
Taxes (408)		20,354	9
Total Other Operating Expenses		38,359	
Total Operating Expenses		61,731	
NET OPERATING INCOME		(6,848)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	80	3,435	15,552	4
Commercial	6	3,324	7,127	5
Industrial				6
Total Metered Sales to General Customers (461)	86	6,759	22,679	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		11,451	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	87	6,759	34,130	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	11,451	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	11,451	
Forfeited Discounts (470):		
Customer late payment charges	403	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	403	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	150	7
Other (specify):		
WATER BENEFIT CHARGE	20,200	8
Total Other Water Revenues (474)	20,350	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,885	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,321	3
Chemicals (630)	1,024	4
Supplies and Expenses (640)		5
Repairs of Water Plant (650)	3,091	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	11,321	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,695	8
Office Supplies and Expenses (681)	383	9
Outside Services Employed (682)	4,927	10
Insurance Expense (684)	1,429	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	3,617	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	12,051	
Total Operation and Maintenance Expenses	23,372	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		20,200	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		46	2
Net property tax equivalent		20,154	
Social Security		130	3
PSC Remainder Assessment		70	4
Other (specify): NONE			5
Total tax expense		20,354	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.345540				3
County tax rate	mills		7.537080				4
Local tax rate	mills		7.184810				5
School tax rate	mills		13.507120				6
Voc. school tax rate	mills		2.534190				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.108740				10
Less: state credit	mills		1.989460				11
Net tax rate	mills		29.119280				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.184810				14
Combined School Tax Rate	mills		16.041310				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.226120				17
Total Tax Rate	mills		31.108740				18
Ratio of Local and School Tax to Total	dec.		0.746611				19
Total tax net of state credit	mills		29.119280				20
Net Local and School Tax Rate	mills		21.740768				21
Utility Plant, Jan. 1	\$	897,932	897,932				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	897,932	897,932				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	897,932	897,932				26
Assessment Ratio	dec.		0.578806				27
Assessed Value	\$	519,728	519,728				28
Net Local & School Rate	mills		21.740768				29
Tax Equiv. Computed for Current Year	\$	11,299	11,299				30
Tax Equivalent per 1994 PSC Report	\$	20,200					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	20,200					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	98,207		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,522	2,200	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	144,879	2,200	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	119,061		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	119,061	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	351		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			150	4
Structures and Improvements (311)			98,207	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			48,722	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	147,079	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			119,061	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	119,061	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			351	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	92,068		26
Transmission and Distribution Mains (343)	412,727		27
Fire Mains (344)	0		28
Services (345)	69,399		29
Meters (346)	7,241	113	30
Hydrants (348)	49,667		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	631,453	113	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,115		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	1,425		38
Other Tangible Property (390)	0		39
Total General Plant	2,540	0	
Total utility plant in service directly assignable	897,933	2,313	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	897,933	2,313	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			92,068 26
Transmission and Distribution Mains (343)			412,727 27
Fire Mains (344)			0 28
Services (345)			69,399 29
Meters (346)	60		7,294 30
Hydrants (348)			49,667 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	60	0	631,506
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,115 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			1,425 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,540
Total utility plant in service directly assignable	60	0	900,186
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	60	0	900,186

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			732	732	1
February			687	687	2
March			642	642	3
April			651	651	4
May			664	664	5
June			640	640	6
July			702	702	7
August			559	559	8
September			423	423	9
October			456	456	10
November			427	427	11
December			481	481	12
Total for year	0	0	7,064	7,064	
Less: Measured or estimated water used in main flushing and water treatment during year				10	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				7,054	16
Less: Water sold				6,759	17
Losses and unaccounted for				295	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				35	21
Date of maximum: 2/20/2000					22
Cause of maximum:					23
leak at trailer park					
Minimum gallons pumped by all methods in any one day during reporting year				7	24
Date of minimum: 9/4/2000					25
Total KWH used for pumping for the year				16,550	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
VILLAGE	EP387	411	13	792,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	VILLAGE		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	AMERICAN TURBINE		5
Year Installed	1993		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	550		8
Pump Motor or Standby Engine Mfr	US		9 10
Year Installed	1993		11
Type	ELECTRIC		12
Horsepower	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1993		6
Primary material (earthen, steel, concrete, other)	CONCRETE		7
			8
Elevation difference in feet (See Headnote 3.)	134		9
			10
Total capacity in gallons	30,000		11
			12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	8.000	13,467	0	0	0	13,467
P	D	10.000	952	0	0	0	952
Total Within Municipality			14,419	0	0	0	14,419
Total Utility			14,419	0	0	0	14,419

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	88	0	0	0	88	3	1
M	2.000	1	0	0	0	1		2
Total Utility		89	0	0	0	89	3	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	86	4	4	0	86	0	1
1.500	1	0	0	0	1	0	2
Total:	87	4	4	0	87	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	86	0	0	0	0	0	86	1
1.500	1	0	0	0	0	0	1	2
Total:	87	0	0	0	0	0	87	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	31				31	1
Within Municipality	0				0	2
Total Fire Hydrants	31	0	0	0	31	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	31
Number of distribution system valves end of year:	72
Number of distribution valves operated during year:	22

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Per request from JPL on 4/19/01, sales moved from unmetered on lines 1 & 2 to metered on lines 4 & 5. PJJ

Water Operation & Maintenance Expenses (Page W-05)

Per review: (PJJ)

W-5 explanations for expenses which changed by \$2,000 and 30%.

a. Account 650 - Repairs of Water Plant: Decrease related to costs of cleaning reservoir that were included in 1999 expenses.

b. Account 689 - Miscellaneous General Expenses: 2000 includes the write off of a special assessment that was paid in 1993 and not properly recorded.

Meters (Page W-17)

Management is aware that there were no meters tested during the year. This will be resolved in future years.
